

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Home Department (Transport and Accommodation)

#### Notification

HD(TA-Tpt)/1-10/74

The following draft Rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (8 of 1974) is hereby published as required by sub-section (1) of section 24 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of 15 days from the date of publication of this notification in the Official Gazette.

Any objections or suggestions which may be received from any person with respect to the said draft within the period specified will be considered by the Government. Such objections or suggestions should be addressed to the Under Secretary (Home), Secretariat, Panaji-Goa.

#### DRAFT RULES

In exercise of the powers conferred by sub-section (1) of section 3 and section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (8 of 1974) the Lieutenant Governor of Goa, Daman and Diu hereby makes the following Rules:—

1. **Short title.**— (1) These Rules may be called the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974.

(2) They shall come into force with effect from 1st October 1974.

2. **Definitions.**— (a) "Act" means the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (8 of 1974);

(b) "Form" means a Form appended to these Rules;

(c) "Schedule" means the Schedule appended to these Rules;

(d) "Section" means a section of the Act;

(e) The words and expressions which are used but not defined in these Rules, shall have the meaning respectively assigned to them in the Act and those which are not defined either in these Rules or in the Act, shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939 (Central Act 4 of 1939).

3. **Declaration.**— (1) The declaration under sub-section (1) of section 6 shall be in Form I and shall contain the following particulars namely:—

- (a) Registered number of the vehicle;
- (b) Type or class of vehicle;
- (c) Tyres;
- (d) Purpose for which used;
- (e) Number of seats;
- (f) Unladen/laden weight in Kgs.;
- (g) Fuel used; and
- (h) Particulars of Insurance.

(2) A fresh declaration shall be made every time the payment of tax is to be made.

(3) The declaration shall be delivered along with the tax licence and valid certificate of insurance by the registered owner, either in person or through an agent or by post to the Taxation Authority.

(4) The declaration shall be delivered and the tax due shall be paid in respect of—

(a) Motor vehicles registered under the Motor Vehicles Act, 1939 (4 of 1939) —

i) for the quarter April-June, before 30th April;

ii) for the quarter July-September, before 31st July;

iii) for the quarter October-December, before 31st October;

iv) for the quarter January-March, before 31st January;

(b) For newly registered vehicles, on the date of their registration.

4. **Additional Declaration.**— (1) The additional declaration under sub-section (2) of section 6 shall

be in Form II and shall contain the following particulars, namely:—

- i) Unladen weight of the vehicle;
- ii) Registered laden weight of the vehicle;
- iii) Seating capacity.

(2) The additional declaration shall be delivered to the Taxation Authority within a period of 7 days from the date of making such alteration in the manner prescribed under sub-rule (3) of Rule 3 together with—

- (a) the certificate of registration;
- (b) the current tax licence; and
- (c) the amount of additional tax that appears to be due in consequence of the alteration made to the vehicle or of the changed manner in which the vehicle is proposed to be used.

**5. Special Declaration.**—The Taxation Authority on receiving information that any person keeps a motor vehicle for use, may require him to sign, fill up and deliver a form of declaration in Form I and for that purpose serve upon him a special notice in Form III. This notice may be sent to the person by post or may be served upon him in person or, if service cannot be made upon him in person, upon any adult member or a servant of his family. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business or in such other manner as the Taxation Authority deems fit.

**6. Levy of Tax.**—The levy of tax on motor vehicles shall be as specified in the schedule. The Taxation Authority may accept or may at its discretion demand proof of the statements made in the Declaration in Form I. In the absence of any proof, the Taxation Authority shall decide the horse power or the unladen weight or the registered laden weight or the seating capacity, as the case may be, and shall levy the tax accordingly.

**7. Production of Vehicle for Levy of Tax.**—For the purpose of levy of tax, the Taxation Authority may require the applicant for a tax licence to produce the vehicle before him for inspection.

**8. Issue of Tax Licence.**—As soon as a declaration is filled by an applicant for a tax licence, the Taxation Authority shall inform him, by letter or in person of the tax leviable on his motor vehicle and the applicant shall pay the instalment of tax due on the vehicle. The Taxation Authority, if satisfied that the tax has been paid, shall issue a tax licence in Form IV to the applicant.

**9. Rebate.**—In the case of an annual tax licence a rebate of two and half percent of the tax shall be granted.

**10. Payment of Tax.**—The tax may be paid by cash in the office of the Taxation Authority, or by money order in the coupon of which shall be stated the registration number of the vehicle, or by a treasury chalan, or by a cross cheque on a Bank having a clearing account with the State Bank of India, at Panaji, or Daman or Diu, as the case may be, stating the purpose.

**11. Issue of Tax Token.**—When a person pays an instalment of tax, or satisfies the Taxation Authority that he is entitled to exemption from pay-

ment of tax, the Taxation Authority shall issue a token in the Form V to such person and shall enter in the token the amount paid or the words EXEMPT, as the case may be.

**12. Tax on New Vehicle.**—Where a newly registered vehicle is brought on the road during any part of a taxation quarter, the tax shall be charged for the whole of that quarter.

**13. Transfer of Tax Licence.**—When a person purchases or keeps for use a motor vehicle in respect of which a tax licence has already been issued, he shall produce it before the Taxation Authority. The Taxation Authority shall then transfer the tax licence in the name of the purchaser.

**14. Duplicate Licence.**—In the event of a person losing his tax licence, on an application being made to the Taxation Authority, a duplicate licence may be issued on the payment of a fee of five rupees.

**15. Display of Tax Token.**—(1) No person shall drive or cause to be driven any motor vehicle unless a valid tax token is displayed thereon in the manner hereinafter prescribed.

(2) In the case of a motor cycle whether with or without a side car, the token shall be affixed to the plate bearing the front registration marks so as to face towards the left side of the motor cycle, and in the case of any other motor vehicle it shall be affixed to the bottom left corner of the wind-screen facing forwards or if the vehicle is not fitted with windscreen then in some other conspicuous place on the left side of the vehicle.

(3) Nothing in the sub-rule (1) shall apply in the case of a vehicle which is owned or kept for use by any department of the Central or State Government which is, for the time being, exempted from liability to pay tax under the Act or these Rules or which has not been kept for use by the owner for more than thirty days: Provided that a valid tax token issued by a competent authority or any other State shall be exhibited in the aforesaid manner.

**16. Duplicate Tax Token.**—(1) Any holder of a token which has been lost, destroyed, defaced or torn may apply to the Taxation Authority for the issue of a duplicate token, and the Taxation Authority shall, if he is satisfied after making enquiries that a duplicate may properly be issued, issue a duplicate token.

(2) A duplicate token shall be also in Form V with the words "Duplicate" in bold red letter written or stamped across it.

(3) The fees for the issue of a duplicate token shall be two rupees.

**17. Penalty.**—Whoever contravenes the provisions of rule 15 shall be punishable with a fine which may extend to twenty rupees and in the event of any subsequent conviction for the same offence with a fine which may extend to one hundred rupees.

**18. Declaration of Non-Use.**—(1) A registered owner of, or any person who has possession or control of a motor vehicle without intending to use or keep for use such vehicle in the Union territory and desiring to be exempted from payment of tax on that account shall, before the commencement of such period during which the vehicle is not intended to

be used, make a declaration in Form VI-A to the Taxation Authority along with the certificate of Registration, and giving the complete address where the vehicle will be garaged.

(2) If the Taxation Authority is satisfied that the motor vehicle, in respect of which a declaration has been made, has not been used or kept for use for the period mentioned in the declaration, it shall certify in Form VI-B that the motor vehicle has not been used or kept for use for such period.

(3) Notwithstanding anything contained in sub-rules (1) and (2), if such owner or person proves to the satisfaction of the Taxation Authority, subject to such conditions as may be required by him in this behalf, that the motor vehicle was not used or kept for use, during the period for which tax has not been paid, the Taxation Authority may certify in Form VI-B that such vehicle has not been used or kept for use during such period.

**19. Refund of taxes.**— (1) Any person claiming a refund under section 9 or on the ground that he has paid more tax than is due from him, shall submit an application in Form VII to the Taxation Authority, stating the grounds on which the refund is claimed.

(2) Every such application shall be accompanied by the licence and the tax token issued in respect of such vehicle.

**20. Certificate of refund.**— (1) If no receipt of an application under Rule 19, the Taxation Authority after making such enquiry as he deems necessary, is satisfied that a refund is admissible, he shall calculate the amount of refund due and issue to the applicant a certificate in Form VIII and return to the applicant the licence after making entries thereon of any refund admitted, together with a fresh Tax Token if the tax on the vehicle is levied at a rate different from that at which it was originally levied. If the rate of tax is not altered, the original Tax Token shall be returned to the applicant.

(2) If refund is not sanctioned, the Taxation Authority shall inform the applicant accordingly, stating the grounds of refusal.

**21. Scales of refund.**— In the case of motor vehicles which have not been used during the periods specified in column I of the table below, refund of tax at the rate specified in the corresponding entry of column 2 of the said table shall be payable subject to the condition that the certificate of non-use issued under Rule 18 is produced along with the application for refund:—

TABLE

| Particulars of the period during which a vehicle has not been used   | Rate of Refund                                |
|--|---|
| i) When the vehicle has not been used during the whole of a quarter/half year/year.  | The tax paid for the respective period.       |
| ii) When the vehicle has not been used for a period not less than two continuous calendar months during the quarter but less than the whole quarter. | Three fifths of the tax paid for the quarter. |
| iii) When the vehicle has not been used for a period not less than one calendar month but less than two complete calendar months during the quarter. | Three tenths of the tax paid for the quarter. |

**22. Exemptions.**— (1) The following classes of persons or of vehicles are exempted from the liability to pay the whole or part of the tax under the Act, to the extent indicated against each—

(i) Motor vehicles owned and kept for use by departments of the Central or State Governments ... Whole.

(ii) Motor Vehicles owned and kept for use by any local authorities situated within the Union territory ... Whole.

(iii) Motor vehicles owned by the Educational Institutes recognized by the Government under the relevant rules and kept for the sole use of conveying students to and from the Institutes ... Whole.

(iv) Motor vehicles classed as Ambulances owned by the authorities of hospitals and kept for the sole purpose of conveying patients to and from the hospital ... Whole.

(v) Motor vehicles other than transport vehicles temporarily brought into the Union territory and kept for use therein for a period not exceeding thirty days ... Whole.

(vi) Motor Vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government and any other State Government ... Exemption in accordance with the terms and conditions of such reciprocal arrangement.

(vii) Motor vehicles imported under Triptyque or Carnet de Passage ... Total exemption for the first thirty days of their stay in the Union territory

(viii) Motor vehicles exempted under any law for the time being in force relating to the Armed Forces ... Whole.

(ix) Motor vehicles other than transport vehicles brought permanently in the Union territory ... Total exemption for the quarter during which any such vehicle is so imported provided that it has been taxed for the same quarter in any other State in India.

(2) A person (other than a department of the Central or any State Government) who is wholly exempted from liability to pay the tax under this Rule must nevertheless fill in and deliver the Form of Declaration and obtain a licence unless he is exempted under clause (v) of this Rule.

(3) No person shall be entitled to exemption under clause (v) unless he has paid tax to the Government of another State or Union territory for the period for which exemption is claimed.

(4) No motor vehicle shall be entitled to exemption from tax under sub-section (1) of section 11 unless a declaration in Form I is made to the Taxation Authority along with a certificate obtained from the Director of Agriculture to the effect that the said vehicle is used for the Agricultural operation within the meaning given under the "Explanation" appended to the said section.

**23. Penalty for failure to pay tax.**— (a) Before imposing a penalty under section 12 of the Act, the Taxation Authority shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and a finding with a brief statement of his reasons for the findings.

(b) Any penalty so imposed shall be paid along with the tax due within seven days from the receipt of the order of the Taxation Authority by the person concerned.

**24. Recovery of arrears of tax.** — When a person neglects or refuses to pay an instalment of tax, penalty or fine due under the Act within the prescribed time, the Taxation Authority may forward to the Collector a certificate under his signature specifying the amount of the arrears due from the person, and the Collector on receipt of such certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue.

**25. Power to seize motor vehicle.** — Any Police Officer on duty not below the rank of a Police Sub-Inspector or any Officer of Motor Vehicles Department of and above the rank of Assistant Motor Vehicles Inspector may seize and detain the motor vehicle in respect of which the tax due under the Act has not been paid.

**26. Appeal.** — Any person aggrieved by an order made by the Taxation Authority under the Act or Rules, may, within thirty days of the date of receipt of the order appeal to —

- i) the Collector, Goa in respect of Goa.
- ii) the Chief Secretary to the Government in respect of Daman and
- iii) the Chief Secretary to the Government in respect of Diu.

The order of the Collector or the Chief Secretary, as the case may be, passed in appeal shall be final.

**27. Fee for appeals.** — A fee of Rs. 25.00 in respect of each appeal shall be paid to the Appellate Authority, such payment being made by means of Court fee stamps affixed to the memorandum of appeal.

**28. Form of appeal etc.** — (1) An appeal shall be in the form of a memorandum setting forth concisely the grounds of objection to the order which is the subject of appeal and shall be accompanied by —

- a) Two original copies of the memorandum.
- b) The original or a certified copy of the order.

(2) The Appellate Authority may, after hearing the parties concerned, pass such order as it deems fit.

**29. Power to stop motor vehicle.** — Any Police Officer on duty above the rank of Head Constable or any Officer of Motor Vehicles Department of and above the rank of Assistant Motor Vehicles Inspector may —

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary.

**30. Compounding of offences.** — When any person is accused of an offence under section 18, the Taxation Authority or any officer of the motor vehicles

Department not below the rank of Assistant Motor Vehicles Inspector authorised by the Taxation Authority, in writing in this behalf, shall inform such person by notice in writing that it shall be lawful for him under sub-section (1) of section 20 to pay as penalty by way of composition for the offence with which he is accused, within seven days from the date of service of such notice, either —

(A) a sum determined in accordance with the following provisions:—

(a) if the offence falls under clause (a) of sub-section (1) of Section 18, the penalty shall be, for each quarter or part of the quarter for which the tax was due and has not been paid a sum equivalent to the following:—

(i) if the offence is reported voluntarily by or on behalf of the accused 15%; and

(ii) if the offence is not reported voluntarily by or on behalf of the accused 30% of the amount of the tax payable by the accused for a period of one year;

(b) if the offence falls under clause (b) of sub-section (1) of section 18, the penalty shall be 20% of the amount of the tax for a period of one year or additional tax payable by the accused;

(c) The sum payable as penalty shall be double the amount prescribed in clause (a) or (b) if the accused had been previously convicted under sub-section (1) of section 18, or has previously paid under section 20 penalty by way of composition for a similar offence; or

(B) Such smaller sum as the Taxation Authority may, in any case determine.

**31. Declaration from dealers in or manufacturers of motor vehicles.** — A dealer in or a manufacturer of motor vehicles shall submit a declaration in Form IX to the Taxation Authority for the grant of a general licence in respect of such vehicles, which have been permitted to be used on the road whether under a trade Certificate or a Temporary registration, prescribed under the Rules made under the Motor Vehicles Act, 1939 (Central Act 4 of 1939). Such general licence shall be issued in Form IV.

#### SCHEDULE

##### Schedule of Taxation

(Rule 6)

| Class of Motor Vehicles  | Maximum Annual Rate of tax                 |
|--|--|
| <b>A. Motor Vehicles fitted solely with pneumatic tyres</b>  |  |
| <b>I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)</b> |  |
| (a) upto half horse power  | Rs. 15-00                                  |
| (b) more than half horse power ... ..  | Rs. 40-00                                  |
| (c) for every side car attached ... ..   | Rs. 5-00                                   |
|  | (in addition to the rates specified above) |

| Class of Motor Vehicles  | Maximum Annual Rate of tax  |
|--|---|
| (d) tricycles:<br>For every 25 Kgs. weight or part thereof   | Rs. 12-00   |
| II. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids                                    | Rs. 6-00  |
| III. Goods Vehicles:<br>For every 100 Kgs. of registered laden weight or part thereof:                                     |   |
| (i) driven on fuel other than diesel ...   | Rs. 15-00   |
| (ii) driven on diesel ...  | Rs. 18-00   |
| IV. Taxis and Auto Rickshaws:  |   |
| Taxis—   |   |
| (a) Up to 3 seaters ...  | Rs. 225-00  |
| (b) Up to 4 seaters ...  | Rs. 250-00  |
| (c) Up to 5 seaters ...  | Rs. 270-00  |
| For every additional seat up to a maximum of 7 seats ...   | Rs. 25-00   |
| Auto Rickshaws up to 2 seats ...   | Rs. 60-00   |
| V. Passenger Vehicles:   |   |
| (a) Up to 18 seats ...   | Rs. 600-00  |
| (b) For every additional seat over 18 seats ...  | Rs. 35-00   |
| (c) For every passenger (other than seated passenger) which the vehicles is permitted to carry ...                         | Rs. 35-00   |
| <i>Explanation:</i> In Items (IV) and (V) above the seating capacity is to be determined exclusively of the driver's seat. |   |
| VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the schedule:                          |   |
| (a) Upto 850 Kgs. weight unladen ...   | Rs. 80-00   |
| (b) Over 850 Kgs. upto 1200 Kgs. weight unladen ...  | Rs. 100-00  |
| (c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...   | Rs. 150-00  |
| (d) Over 2500 Kgs. weight unladen upto 5000 Kgs.   | Rs. 300-00  |
| (e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...   | Rs. 60-00   |
| VII. Additional tax payable in respect of motor vehicles used for drawing trailers.  |   |
| (a) For each trailer when it is used for the carriage of goods.  | At the rates specified in Clause III in respect of motor vehicles used for the carriage of goods or material.             |
| (b) For each trailer when used for the carriage of passengers.   | At the rates specified in Clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers. |

| Class of Motor Vehicles   | Maximum Annual Rate of tax                      |
|---|---|
| B. Motor Vehicles other than those fitted with pneumatic tyres. | The rates shown in Clause I plus 50 per-centum. |
| C. Dealers in, or manufacturers of, motor vehicles:             |   |
| (a) General licence in respect of each vehicle ...              | Rs. 75-00                                       |

## FORM I

## Form of Declaration

(Rule 3 and Rule 5)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

Form of declaration to be made in respect of a Motor Vehicle used or kept for use in the State

I, ... (Address) ... desire to pay in respect of Motor Vehicle No. ... from ... upto 30th June of the current

30th September

31st December

31st March

financial year and tender Rs. ... by cash/cheque/demand draft/money order, being the tax due for the period ...

- a) Weight unladen ...  
b) R. L. W.  
c) Seating Capacity (excluding driver) ...  
d) Standing Capacity ...  
e) Horse Power ...

1) I intend/do not intend to use the vehicle solely within the limits of † ... which has/has not levied a tax on Motor Vehicle.

2) I intend to use the vehicle both within and without the limits of local Authorities.

3) The fuel used in the vehicle is \* Petrol  
Diesel

4) Name of Insurer ...

5) Insurance Certificate No. ...

6) Date of validity from ... to ...

Dated: ...

Signature

\* Strike out whichever is inapplicable.

† Here specify name of local Municipality.

Certified that the above mentioned vehicle is liable to tax Class ... of Clause ... of the Schedule annexed to the Goa, Daman and Diu Motor Vehicle Tax Rules, 1974 and that Rs. ... is due for the period commencing on ... and ending on ...

Dated: ...

(Signature)

Taxation Authority

The tax of Rs. ... mentioned above has been duly received by me, vide receipt No. ... dated ...

(Signature)

Cashier

Tax token No. ... to expire on ... has been issued today.

Form No. III completed.

Index card completed.

Tax Posting made.

Initials of token Clerk

Initials of Tax Posting Clerk.

(Signature)

Taxation Authority

FORM II  
(Rule 4)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

Additional Declaration

I, ... residing at ... hereby declare that I <sup>\*have made the</sup> propose to use following alteration in my Motor Vehicle bearing Registration No. ... <sup>on</sup> <sup>from</sup> thereby making it liable to a higher rate of tax under the Act. The tax Licence granted in respect of Motor Vehicle No. ... is hereby surrendered.

I ... tender Rs. ... in payment of the additional tax due upto ...

I also forward herewith the certificate of registration in respect of the above Motor Vehicle.

Date: ... Signature

\* Description of alterations.  
Description of manner of proposed use.

FORM III  
(Rule 5)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

Special Notice

To ...

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the tax due on every such vehicle before the expiration of 14 days from the date of service of the notice.

Failure to deliver the declaration or to pay tax involves a penalty under Section 12 and 18 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

Signature of the Taxation Authority.

FORM IV  
(Rule 8 and Rule 31)

Sr. No. ...

GOVERNMENT OF GOA, DAMAN AND DIU  
The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

Tax Licence

Whereas M. V. No. ..., type ... <sup>/S. Cap</sup> <sup>R.L.W.</sup> registered in the name of Shri/Smt. ... of ... has paid the taxes entered in the tax payment column overleaf, is permitted to keep for use the said motor vehicle within the limits of Goa, Daman and Diu for the period for which the tax has been paid.

Date: — Taxation Authority.

Transferred to ...

Signature of Taxation Authority ...

Transferred to ...

Signature of Taxation Authority ...

Transferred to ...

Signature of Taxation Authority ...

Transferred to ...

Signature of Taxation Authority ...

THE RATE OF TAXATION

- 1. Yearly ...  
Quarterly ...
- 2. Yearly ...  
Quarterly ...
- 3. Yearly ...  
Quarterly ...
- 4. Yearly ...  
Quarterly ...
- 5. Yearly ...  
Quarterly ...

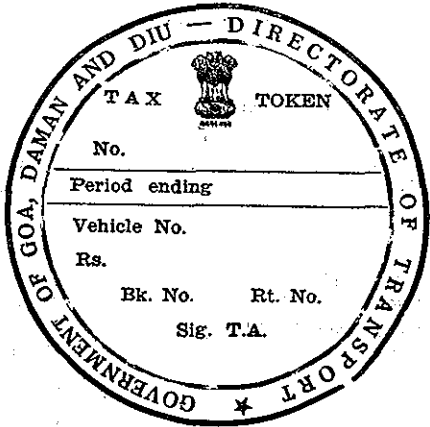
INSTALMENTS OF TAX

| Year           | Quarter | Amount | District | Initials of Taxation Authority |
|----------------|---------|--------|----------|--------------------------------|
| 19.....19..... |         |        |          |                                |
| 19.....19..... |         |        |          |                                |
| 19.....19..... |         |        |          |                                |

FORM V  
(Rule 11)

Tax Token

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974



## FORM VI-A

(Rule 18)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

## Declaration of non-use

Form of intimation of non-use in respect of a Motor Vehicle

I ... (residing at) ... registered owner/person in possession or control of Motor Vehicle No. ... in respect of which tax has been paid upto ... to the Taxation Authority ... hereby declare that I shall not use or keep for use in Goa/Daman/Diu the said vehicle during the period from ... to ... and I further declare that I shall keep the vehicle during the aforesaid period at the following place, namely: ...

(here insert full address of the place of garage where motor vehicle is kept) and that I shall not remove it from that place without the previous permission of the Taxation Authority.

Signature of applicant.

## FORM VI-B

(Rule 18)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

## Certificate of Non-Use

This is to certify that non-use in respect of Motor Vehicle No. ... owned by Shri ... has been accepted for the period from ... to ...

Signature ...

Taxation Authority

## FORM VII

(Rule 19)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

## Application for Refund of Tax

I ... residing at ... owner of motor vehicle registered No. ... having paid the tax on the said vehicle for the period ... to ... hereby claim a refund of the tax on the following ground:

1. That my motor vehicle No. ... has been exempted from payment of tax on account on «non-use».
  2. That the registration of motor vehicle No. ... was refused on ...
  3. That motor vehicle No. ... is subject to lower rate of tax.
  4. That I have paid more tax than is due from me.
- Satisfactory proof of my claim is attached herewith.

Applicant

Date:

Note.—Strike out any clause which is not applicable.

## FORM VIII

(Rule 20)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

## Certificate of Refund

To

Treasury Officer,

...

I, ... Taxation Authority hereby certify that Shri ... having paid on ... the amount of Rs. ... as tax on the motor vehicle bearing Registered number ... for ... is entitled to a refund of Rs. ... on account of reasons mentioned at item No. ... of the following items:—

- (1) That his motor vehicle No. ... has been exempted from payment of tax on account of «non-use».
- (2) That he has been refused registration of his motor vehicle.
- (3) That his motor vehicle No. ... is liable to tax at a lower rate.
- (4) That he has paid more tax than is due from him.

A note of refund has been made on the original document.

Please pay to ... Rupees ..... / ..... on  
(in words) (in figures)  
account of the refund.

Date

...

Signature of the  
Taxation Authority

Note.—Full particulars and permanent address of the person who has paid the tax should be entered. A brief description of the motor vehicle should be inserted, if it has not been registered.

## FORM IX

(Rule 31)

The Goa, Daman and Diu Motor Vehicles Tax Rules, 1974

## Declaration for Grant of General Licence

I, ... Address ... desire to pay in respect of GDM/GDR ... an amount of Rs. ... towards grant of a general licence of the above mentioned vehicle/trade certificate.

The vehicle is covered under an Insurance Certificate No. ... valid upto ...

Date:

Signature

By order and in the name of the Administrator  
of Goa, Daman and Diu.

G. M. Sardesai, Under Secretary (Home).

Panaji, 28th August, 1974.